AMO REPORTS

83-7

RESPONSE TO THE PROVINCIAL GOVERNMENT DISCUSSION PAPER ENTITLED MUNICIPAL COST-SHARING AND UNCONDITIONAL GRANTS

ASSOCIATION OF MUNICIPALITIES OF ONTARIO
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ASSOCIATION OF MUNICIPALITIES OF ONTARIO

The Association of Municipalities of Ontario, a non-partisan voluntary organization, is united to promote the values of the municipal government system and the status of the municipal level of government as a vital and essential component of the total intergovernmental framework of Ontario and Canada.

The Association acts as the collective voice of Ontario's municipal governments and is organized to accomplish through cooperation and coordination, what the majority have neither the time nor the resources to do individually.

The Association represents some six hundred (600) municipal governments throughout Ontario. The governing body is composed of some eighty (80) municipal elected and appointed officials, who in turn represent a wide-range of municipal government interest.

The following sections and affiliated municipal professional associations form an important part of the Association's structure and therefore, play an important part in its activities in terms of the Board of Directors, program and policy development:

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* County and Regional Section
* Large Urban Section
* Northern Ontario Section (FONOM/NOMA)
* Rural (ROMA) Section
* Organization of Small Urban Municipalities Section

Association Affiliates:

* Association of Municipal Clerks and Treasurers of Ontario
* Association of Municipal Tax Collectors of Ontario
* Municipal Engineers Association
* Ontario Municipal Administrators Association
* Ontario Municipal Personnel Association
* Ontario Municipal Social Services Association
* Society of Directors of Municipal Recreation of Ontario

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"AMO Reports 83-7" was submitted to the Honourable Claude Bennett, Minister of Municipal Affairs and Housing, on June 9, 1983.

AMO RESPONSE TO THE PROVINCIAL GOVERNMENT DISCUSSION PAPER ENTITLED *MUNICIPAL COST-SHARING AND UNCONDITIONAL GRANTS*

Part 1 BACKGROUND

On February 23, 1983 the Honourable Claude Bennett, Minister of Municipal Affairs and Housing, issued a Discussion Paper entitled Municipal Cost-Sharing and Unconditional Grants which was distributed to all municipalities by AMO and the Ministry of Municipal Affairs and Housing.

AMO advised municipalities that it would be preparing an indepth review of the paper and requested each municipality to review the proposal and submit its comments so that AMO's response would reflect the broadest possible spectrum of municipal viewpoint.

The Fiscal Policy Committee of AMO struck a Technical Sub-Committee to prepare a draft response. Both the Advisory Committee of Municipal Treasurers of the Association of Municipal Clerks and Treasurers of Ontario and the Urban Finance Officers Association were represented on the Technical Sub-Committee.

The Sub-Committee met throughout March and April and worked closely with the staff of the Municipal Finance Branch of the Ministry of Municipal Affairs and Housing who supplied the Sub-Committee with data and computer simulations as requested.

In developing this response AMO has attempted to reflect the divergent views of its membership and the Association's response will be further refined following a session on this issue at the AMO Annual Conference in August. Furthermore, in submitting this report, AMO recommends that both the Provincial Discussion Paper and AMO's response be viewed as only one step in an ongoing process between the Provincial Government and AMO to develop an equitable and simplified transfer payment process. Much work remains to be done and AMO welcomes the opportunity to assist the Provincial Government in addressing these issues of longstanding concern.

The Provincial Discussion Paper addresses two distinct issues: cost-sharing and unconditional grants. Because of the time constraint and the need for a thorough review of each issue, AMO has chosen to respond, in detail, to only the issue of unconditional grants. The issue of cost-sharing would more properly be the subject of a separate and intensive study and is dealt with in only a preliminary manner in this paper.

Part II COST-SHARING

A) Present System

The net levy or requisition of each regional municipality and county is apportioned to each lower-tier municipality on the basis of equalized assessment.

In 1981, the system was changed to give some recognition to the relative differences of effective rates of taxation on the various classes of property. This was accomplished through the introduction of a residential discount factor which was applied to each lower-tier's equalized residential assessments when calculating the apportionment of the upper-tier levy.

Even with these improvements, there remain obstacles to having costs shared on an equitable and understandable basis throughout Ontario. For example, there is the difference between the way apportionment shares are determined (according to assessment). As a result, owners of comparable homes in different lower-tier municipalities within the same county or region pay different amounts for the same upper-tier services.

B) Provincial Discussion Paper

The Provincial Discussion Paper states:

> "Fairness among ratepayers has been enhanced in the 350 lower-tier municipalities which have undergone reassessment by property class under section 63 (formerly 86) of the Assessment Act. This process realigns tax burdens among properties within each class in the municipality. It does not, however, address the differences across municipal boundaries within a county, region or school board area."

and;

> "The focus in the section 63 (formerly 86) reassessment process has to date been on the lower-tier municipality. Given the present importance of cost-sharing, it seems appropriate that the focus should be shifted to the broader jurisdiction of the region, the county or the school board."

The thrust of the Discussion Paper is the encouragement of county/region reassessment under Section 63 which would lead to a uniform upper-tier mill rate, thus producing a fairness between ratepayers living in different areas of the same cost-sharing unit. Within this encouragement there is a recognition that alterations in ratios between classes of property may be necessary to achieve the government's policy that taxes should not be shifted onto residential property.

The Paper also suggests that payments-in-lieu of taxes would no longer enter into the cost-sharing calculation. The payments would be shared between lower-tier and upper-tier municipalities in proportion to the current year's mill rates. The upper-tier share would then become a general revenue, thus eliminating the present distortion in county/regional mill rates.

Finally, the Paper states:

> "The Province recognizes that the introduction of the new system would not be a simple change. The correction of tax inequities has only involved lower-tier municipalities to this point. As the process would now involve more parties, it is important to begin discussion with an open mind. A number of issues will have to be resolved, including **the determination of what constitutes a consensus for change within a county or region."**

C) AMO Response

In the past, the Association has supported the use of Section 63 (formerly 86) of the Assessment Act as a step towards property tax reform and during 1982 assigned a working group to study the feasibility of county/region-wide implementations.

In AMO Report 82-8, Report of the Section 86 Working Group, (May, 1982) it was concluded that:

> "... a Section 86 process was the minimal reform required in the assessment process in Ontario and that all municipalities, without exception, should be required to take this step in order to introduce some horizontal equity into their assessment systems. In certain regions or counties, it is desirable to move directly to region-wide or county-wide Section 86 because it produces the most benefits and minimizes the number of disruptions required. When this course of action is not appropriate, local Section 86's should be required of all municipalities within the county or region, and a flexible process of tax, assessment and grant policies should follow to rationalize the assessment system region-wide.
>
> The working group further concluded that county-wide or region-wide Section 86 is a logical step towards an equitable property assessment and taxation system provided that all municipalities within the region or county:
>
> - have a common local assessment base year
> - have a common property classification system, or a willingness exists on the part of area municipalities to move in this direction
> - have limited amounts of payments-in-lieu that do not distort the sharing of resources.
>
> Similarly, the working group concluded that the lack of common base years for assessments in regions and counties could not be overcome by the implementation of area-wide Section 86's. These regions and counties in Ontario need a more flexible system of changes that permit the introduction of common base years for all regional and county assessments which will have to be accompanied by flexible taxation and grant policies suited to the specific situation encountered. Then, and only then, can a uniform set of Provincial procedures and policies with respect to assessment, taxation and grants be pursued."

In reviewing the Provincial Discussion Paper it was felt that sufficient time was not available to pursue both topics within the Paper (cost-sharing and unconditional grants) to the level of detail necessary. AMO feels that the proposed cost-sharing system should be the subject of a more intensive study including county/region simulations of locally determined alternatives.

AMO feels that the comments of the working group on Section 86 are still valid and that the Provincial Paper fails to identify acceptable alternatives for the determination of consensus for change within a county or a region.

With respect to the treatment and allocation of payments-in-lieu, AMO recognizes that to achieve a uniform upper-tier mill rate these revenues (together with Bell Canada gross receipts) must be treated as general revenues before apportionment. The proposal to allocate these payments between the upper- and lower-tier municipalities in proportion to the current year's mill rate requires further study, as the exercise may involve payments generated by other jurisdictions. Implementation in conjunction with county/region-wide reassessment under Section 63 of the Assessment Act would seem to be appropriate.

D) Recommendations

Therefore, the following recommendations are made:

1. That AMO reaffirm the comments contained in AMO Report 82-8, Report of the Section 86 Working Group (May, 1982).

2. That the Provincial Government develop several alternatives that illustrate the various conditions under which county/region-wide reassessment under Section 63 (formerly Section 86) of the Assessment Act might be implemented. Such alternatives should be developed having regard for timing, financial assistance, flexibility and the degree of consensus required. Any alternatives should be reviewed and discussed with AMO.

3. That the matter regarding the treatment and allocation of payments-in-lieu be studied further for implementation in conjunction with county/region-wide reassessment. Those jurisdictions wishing to follow the proposal in the Provincial Discussion Paper should be encouraged to do so.

Part III **UNCONDITIONAL GRANTS**

A) Existing Unconditional Grants

The following chart outlines the six existing unconditional transfer payments and the 1983 base used by the Provincial Government for their calculation.

Existing Unconditional Grant	1983 Base
General Per Capita	$11 per capita
Police Per Capita	$17 per capita (regional municipalities) $12 per capita (those municipalities that provide own policing or are under contract with OPP)
Density Per Capita	$5.00 to nil per capita based on the density of each area municipality (households per hectare)
Resource Equalization	based on a municipality's discounted equalized assessment per capita compared to a provincial standard, ($20,000)
General Support	5.75% of previous year's net General Dollar Levy
Northern Support	17.25% of previous year's net General Dollar Levy

B) Provincial Proposal as Outlined in the Discussion Paper

a) Summary

The Provincial proposal recommends eliminating the six existing unconditional grants and replacing them with a two grant system calculated on a household basis. The proposed system would recognize two service levels: a **basic service grant** and a **special service grant**.

The Provincial proposal recommends that the basic services grant and special services grant be calculated on the following basis:

- as a rate multiplied by the number of households
- both grants would be calculated on both a northern Ontario and a southern Ontario rate
- the rate for those municipalities in northern Ontario would be approximately three times the rate for southern Ontario
- the basic support grant rate for the South would be set at the current per household equivalent of the general per capita and general support grants. The basic support grant rate for the North would be based (approximately) on the current grant per household ratio between the North and South of 3:1
- the special services grant would be paid to municipalities which provide a higher level or broader range of services. It is proposed that this grant would be paid to municipalities in Metro Toronto and in all regions (except Muskoka), cities, towns and villages. There would be a test for qualification therefore only for townships and improvement districts outside regions. In the South, to qualify, a township or improvement district would have to spend $150 per household on any or all of fire, police, sewer and water. In the North, the test would be the same except that the level of spending would be $200 per household
- the Provincial proposal does not contain a provision for a partial special services grant if a township or improvement district spends a percentage of the $150 or $200 per household
- there is a provision that no municipality would receive an unconditional grant greater than 50 per cent of its net expenditure.
- it is proposed that once the total per household grant was arrived at, a split between upper- and lower-tier for municipalities in regions and counties would be determined. To minimize the redistribution, except in unusual circumstances (Ottawa-Carleton, Oxford and Muskoka), it is proposed that the rates for upper-tiers be set at the current average rates rounded, e.g. $20 per household in counties and $120 per household in regions ($300 in Sudbury). (The individual upper-tier rates for Ottawa-Carleton, Oxford and Muskoka are also close to the current upper-tier level per household rounded.)

The Provincial proposal, therefore, contains four suggested grant rates based on a northern and southern basic grant and a northern and southern special grant.

Rates		$ Hhhd.
Basic Services Rate	- South	95
	- North	280
Special Services Rate	- South	90
	- North	225

b) Reasons for Change

Four primary reasons for change emerge from an examination of the Provincial Paper.

Firstly, the Province appears to have considerable concern with the **distribution validity of the resource equalization grant** which was introduced as part of the new unconditional grants program in 1973. From their inception until 1980 these grants were calculated using 1970 equalization factors. The updating of factors in 1979 created significant shifts of this grant from rural, residential and northern municipalities to urban, industrial and southern ones. The Province initiated a resource equalization grant guarantee so that no municipality experienced a decrease in entitlement. Currently, over four hundred of the nearly seven hundred and fifty R.E.G. recipients receive such a guarantee.

Secondly, the **resource equalization grant has absorbed an increasing proportion of the total available funding.** This has left the Province with little room for change in the unconditional grants program to address current economic conditions and emerging policy priorities. The R.E.G. is discussed in more detail later in this report.

Thirdly, the Province feels that **regional municipalities have entered a "mature state"** and it is now possible to assess municipal needs and resources irrespective of whether a municipality is located inside or outside a regional municipality. The present grant system still contains several special features to assist with the start-up costs of the regional governments (police per capita, density).

Finally, the use of population as a determination of need has been challenged by municipalities for many years. The accuracy of enumerations is often suspect, and difficult to verify and challenge, and enumerations are now carried out every third year. The Province considers that the number of households in a municipality is more stable than the number of people. Even with an outmigration of people or a reduction in family size, the number of homes stays about the same, and municipal servicing requirements, for the most part, continue at or near the same level.

C) AMO Response

a) Evaluation of Provincial Objectives

The Provincial Discussion Paper states that "Ontario's new municipal fiscal framework must take into account the economic conditions and policy priorities of the 1980's." Five objectives for this fiscal framework are identified. These objectives have been identified in previous fiscal studies such as the Report of the Ontario Committee on Taxation (Smith) in 1967, the Grant Reform Committee Report in 1977 and the Report of the Royal Commission on Metropolitan Toronto (Robarts) in 1977.

The Provincial proposal can be examined in light of these objectives as follows.

Simplicity

The complex grant formulas now in use are not easily understood and the proposed two-grant system based on households is certainly simpler. Unfortunately, it sacrifices other equally important principles of grant reform. It also fails to clarify or resolve the continuing problem of the existing grants system which involves getting accurate and timely information from Provincial Ministries to enable municipalities to use the grant formulas and determine mill rates.

Certainty

This is a key issue in the long history of provincial-municipal grants. The proposed two-grant funding formula does not address the need for a long-term funding commitment by the Province. Use of the households base may produce more stabi-

lity, but use of the household base without an inflation compensator has the potential to stagnate the growth of grants. The growth relatedness of the general support grant and the resource equalization grant will be lost. The Province offers nothing in terms of long-term funding guarantees.

Fairness

On the one hand, the Province is quick to recognize that there are different responsibilities and different fiscal capacities among municipalities of which Provincial grants criteria must take account. On the other hand, the fairness of the R.E.G. process is questioned "when 98% of municipalities benefit from it and when 10% of the funds go to municipalities in Metro Toronto". While property assessment may not be the best measure of fiscal capacity or expenditure needs, the Provincial solution of using households and "special grants" arbitrarily decided by the Province, does not represent a viable alternative.

Efficiency

The Provincial Discussion Paper implies that growth related grants encourage inefficient spending by municipalities. In the same breath, the Discussion Paper states that its final objective is to promote greater accountability among municipalities. The Paper ignores the fact that fiscal restraint has already imposed its own measure of efficiency on local government. It is something of an affront that the Province should suggest that locally elected representatives are not spending wisely and effectively. In the long term, what the Provincial Discussion Paper has proposed has the real potential to force municipalities to reduce essential services, not increase efficiency.

Accountability

If the Province truly believes that local accountability is an important objective, it must be prepared to create more, not less, unconditional funding for local government to enable locally elected officials to get on with their jobs. The two-grant system proposed in the discussion paper does nothing to enhance the existing level of municipal accountability.

b) Evaluation of Existing Unconditional Grants

PER CAPITA

It was agreed that per capita based grants have been of concern to municipalities on the basis of accuracy of enumeration. The present grant does not create certainty in that no annual economic adjustment occurs and it can be argued that fairness does not exist when a municipality experiences a reduction in family size but must continue to maintain services. The varied levels of grants between regions and counties can be cited as an additional example of the present unfairness.

RESOURCE

The present distribution of the resource equalization grants including the large amounts within the guarantee section fails to meet any of the objectives. The continued funding requirements of this grant has meant that those municipalities that would have received a greater share of the provincial transfers in the 1980's have not, thus creating a further unfairness in the system. Many municipalities experienced significant economic growth in the 1970's and no longer qualify for this assistance. It must, however, be noted that a number of municipalities were economically deficient in the 1970's and remain so.

LEVY BASED

The General Support and Northern Support Grants have been recognized as the only progressive and responsive components of the present unconditional grants program.

With the exception of 1983 when the Province changed the formula to reduce their obligations, this grant has maintained an historical relationship with municipal levies and property taxes.

The only criticism of these grants is the one year delay in reacting to uneven changes in a municipality's net levy requirements. However, this was not seen as a problem by the Provincial-Municipal Grants Reform Committee in its exhaustive study in 1976. That Committee supported these grants and recommended improvements in the determination of the levy base.

These grants meet the five objectives for the fiscal framework suggested in the Discussion Paper. Simplicity, certainty, fairness, efficiency and accountability are all evident and, in any alternative, retention of these grants must be given serious consideration.

c) Other Factors Considered

i) The Need for Retaining a Significant Portion of Unconditional Grants on a Levy Base

It is evident from Table I that total unconditional grants have kept pace with the increases in municipal expenditures and the consumer price index (C.P.I.) over the last several years. Over the five year period from 1977, the average annual compound growth rate for unconditional grants in total has been 9.6%. The average growth rate of the C.P.I. and municipal expenditures has been comparable. This has occurred primarily because of the growth in the portion of unconditional grants that are levy based. Table I shows that the per capita grants have grown at an average annual compound rate of 4.6%, while the levy based grants, including the resource equalization grant have grown at 12.8%. It is obvious that the per capita grants have been unresponsive to the overall needs and costs of services provided by Ontario municipalities.

Should unconditional grants be shifted totally to a household basis, the "fairness" and "equity" of the levy based grants, which directly reflect the needs of municipalities as expressed in the expenditure commitments of their elected councils, would be lost.

"Accountability" as a result of the Provincial proposal is enhanced only to the degree that the long-term reduction in Provincial funding (as a result of the shift to households which grow at a rate far less than the rate of growth of levy based grants) will require a higher level of property taxation, something for which municipal elected representatives are always accountable. Finally, the reduction in funding which would result from the Provincial proposal, assuming the Province does not raise the grant rate in line with inflation, has the potential to increase hardship not greater efficiency, something which municipalities continue to demonstrate in their budgetary processes.

TABLE I

TOTAL UNCONDITIONAL GRANTS
($ MILLIONS)

Year	General Per Capita	Police Per Capita	Density Per Capita	Total Per Capita	General Support	Northern Support	Resource Equalization	Total Levy Based	Total
77	75.0	92.0	5.5	172.5	108.9	30.1	97.7	236.7	409.2
78	75.9	93.0	5.4	174.3	134.1	37.0	109.4	280.5	454.8
79	76.4	93.5	5.4	175.3	147.6	40.5	112.9	301.0	476.3
80	77.4	94.7	5.3	177.4	160.5	44.1	142.9	347.5	524.9
81	78.0	110.0	5.4	193.4	178.4	49.2	163.7	391.3	584.7
82	97.0	113.0	5.6	215.6	201.0	55.1	176.5	432.6	648.2
ANNUAL GROWTH RATE*	5.3	4.2	.4	4.6	13.0	12.8	12.5	12.8	9.6

*ANNUAL COMPOUND GROWTH RATE OVER FIVE YEAR PERIOD..

ii) The Role of the Resource Equalization Grant

An examination of the Resource Equalization Grant by both total funds allocated through this grant and by recipient municipalities illustrates that the present R.E.G. program is not meeting its objective, that is, equalization of the tax base of municipalities throughout Ontario. It is further recognized that equalized assessment per capita is a highly imperfect measure of the fiscal capacity of a municipality.

The Provincial proposal identifies these deficiencies with the existing R.E.G. and moves to rectify them by eliminating this grant.

AMO's own examination of the existing R.E.G. verifies that, in fact, a large portion of the R.E.G. allocation is misdirected and unsuccessful in meeting the objective of the grant. There is, however, some concern that the very poorest of municipalities that lack any measure of fiscal capacity or are in a period of fiscal stress require continuing resource assistance. The funds currently distributed through the R.E.G. should, however, be sufficient only to satisfy the needs of the poorest municipalities and not inhibit the growth of the allocation to the unconditional transfer payments.

AMO is concerned that the recently released 1983 Provincial Budget indicated that the Residential Property Tax Credit may be discontinued. AMO feels that this Tax Credit should be retained as it is an indication of an ability-to-pay on the part of a municipality's residents.

iii) The Role of the Northern Support Grant

The Provincial proposal maintains a special grant rate for northern Ontario and also maintains the current ratio of approximately 3:1. A rationale for these two conditions, however, is not included in the Discussion Paper.

The Association recognizes that there is a need for additional support for municipalities in northern Ontario. At a time when the unconditional grant program is being revised, it would seem timely to review the level of support to determine whether it is appropriate and whether it

accurately reflects the cost differential faced by municipalities in northern and southern Ontario. It may be more appropriate that cost differentials be reflected in the proper program subsidies.

While there is, no doubt, a considerable variation in costs AMO believes that the Provincial Government should undertake an evaluation of the appropriateness of the current level of special funding for municipalities in northern Ontario.

iv) The Use of Households for Grant Purposes

The Province has proposed moving away from a population basis for the calculation of grants to one based on households, and has suggested a two-level system which would differentiate between certain rural municipalities that provide very little of certain services, (e.g. sewage, water supply, fire protection and police) and the other municipalities in Ontario where a full range of services is provided. There are certain advantages and disadvantages to the use of households, rather than population, which will now be reviewed.

Advantages

1. There is a practical problem with maintaining the population basis for the grants as a population count will be taken by the Province only every three years. In the future, therefore, it would be necessary to work from the households on the assessment roll (at least in the interim years) to estimate the population.

2. There have been problems with the enumeration of the population and the figures available for households are much more factual as they are determined by the assessment roll; therefore, households will provide a more accurate base for the calculation of the grants.

3. Households are generally more stable than population, so they will provide more certainty to municipalities in that the grants are less likely to fluctuate from year to year. In addition, those municipalities which lose population due to temporary economic conditions will be protected.

Disadvantages

1. Grants based on households suffer the same disadvantages as those based on population, in that they are not related to municipal spending or the level of inflation. In the past five years they have gone up by less than 5%. AMO is very much concerned that if the Provincial grants are entirely based on a rate per household they may not keep pace with the cost of providing municipal services. This concern is somewhat alleviated if a revised system maintains at least 50% of the funding in levy-based grants.

2. Households do not necessarily provide an accurate measure of the population serviced. In those municipalities where there are substantial institutions, (e.g. universities, armed forces bases) and in other areas where a substantial proportion of the households are occupied on only a seasonal basis, some allowance will have to be made in the calculations to adjust for these characteristics.

   There is also some variance in the population per household between the various classes of municipalities. However, if the substantial portion of the grants continues to be based on tax levies, it is expected that differences in municipal spending due to this fact will be sufficiently allowed for.

3. Another reason for maintaining a levy-based grant is the different responsibilities for providing services among municipalities. This is particularly apparent when one compares various regional municipalities, separated cities and rural townships. The "average" household grants being proposed do not take into account these differing responsibilities. If the levy based grants are inadequate to make up for this, it may be necessary to vary the levels of household grant rates to adjust for these differences.

   The Provincial proposal originally suggested that there would be two levels of household grants, with those municipalities not providing services in the area of

sewer, water, fire and police protection up to a minimum level being excluded from the "special services" grants. In view of the small number of municipalities affected, and the practical difficulties in determining the appropriate cut-off for this "special services" grant, AMO is suggesting that this "special services" grant be dropped.

However, because of the provision of policing by the Ontario Provincial Police is a significant benefit to certain municipalities, it is recommended that those municipalities receiving policing from the OPP without charge should receive a lower level of household grant. This benefit has been calculated by the Province at $42. per household.

4. In order to assist municipalities, which are growing rapidly, with the provision of services, it may be necessary to adjust the household base at some time during each year to take into account supplementary assessments which have been issued.

5. A total household-based grant has potential to affect municipal development strategies.

In summary, AMO supports the use of the modified household count as the basis for determining the portion of the grant to municipalities provided general support and resource equalization grants are retained to maintain a balance between "household-population" grants and those based on municipal tax levies.

v) The Need for a Transitional Period

In reviewing the Provincial proposal and in developing an alternative, AMO recognizes that the introduction of any new transfer payment will result in shifts of grant allocations among municipalities. AMO, however, is determined that regardless of the transfer payment system finally implemented, no municipality should assume an undue hardship.

Upon examining the Provincial proposal it became obvious that 145 municipalities would have experienced tax increases greater than $25 on an average single-family residence and AMO believes that $25. or 5% is the maximum acceptable increase that can be recommended as the combined tax impact for any municipality. Increases above this level must be buffered by either a phase-in mechanism or by special transitional assistance from the Provincial Government.

A phase-in mechanism could be accomplished by partially deferring tax decreases to assist in the payment of tax increases greater than AMO's recommended limit.

AMO recommends, however, that the Provincial Government provide special transitional assistance which would permit the new transfer payment system to achieve its full potential in the municipal sector.

D) Synopsis of AMO Proposal

A number of alternatives and computer simulations provided by the Province were reviewed by AMO to determine the residential tax impact of each proposal.

Consensus was obtained that a system containing the following elements represented the best "balance" between the competing objectives and the tax impact.

1) **Retention of levy based grants** at 1982 levels, that is, general support at 6% and northern support at 18% of net levies for the previous year, with an allocation of approximately 40% of the program funding.

2) **Retention of a limited Resource Equalization Grant,** with an allocation of approximately 10% ($66 million) of the program funding distributed on the prior year's equalized assessment per household.

NOTE: 1982 Figures used throughout

3) **Implementation of a household grant**, with an allocation of approximately 50% ($328 million) of the program funding, split between upper-/lower-tiers on the basis of 1982 grant shares less amounts received in new GSG, NSG and REG, with a deduction of $42 (1982) where no municipal police force is provided.

Distribution of the existing system, the discussion paper proposal and the AMO alternative can been seen in the charts attached as Schedule 1.

Tax Impact

The Committee was provided with a residential tax impact analysis for each alternative examined. A comparison of the impact of the proposal in the Province's Discussion Paper and the AMO alternative is attached as Schedule 2.

It should be noted that 698 of 799 municipalities (87%) now have tax impacts of $25 or less compared to 544 (68%) in the Provincial proposal. Only 66 municipalities now have significant increases ($26-$78) compared to 145 in the Provincial Discussion Paper.

Summary of Alternative

A summary of the alternative detailing simulation assumptions, highlights, distribution by sectors and tax impacts by sector is provided in Schedule 3.

E) Recommendations

AMO therefore recommends:

1. That the Minister of Municipal Affairs and Housing be advised that a transfer payment system based **solely** on a household count is not acceptable to AMO.

2. That AMO recommends that a blended system incorporating both a household based grant and a levy based grant be developed based on the following characteristics:

a) that the General Support Grant and Northern Support Grant be retained and form the levy based component of the new transfer payment system. Further that the grant level of both the General Support Grant and the Northern Support Grant be returned to 6% and 18% of the previous year's tax levy respectively.

b) that the Northern Support Grant and the General Support Grant be retained at the existing ratio for the upcoming fiscal year and that a complete review of the funding differential be undertaken to determine the appropriate relationship between Provincial assistance to northern municipalities and those in southern Ontario for municipal services. Further, that other cost differentials be reflected in the appropriate program subsidies.

c) that the Resource Equalization Grant be retained in the new transfer payment system at approximately 10% of each year's unconditional transfer payment program to provide assistance to those municipalities with a deficient assessment base. Further, that the Provincial Government carry out a review of alternative measures to determine fiscal deficiency and need. The role of the Residential Property Tax Credit should form part of this review as to its implementation and application.

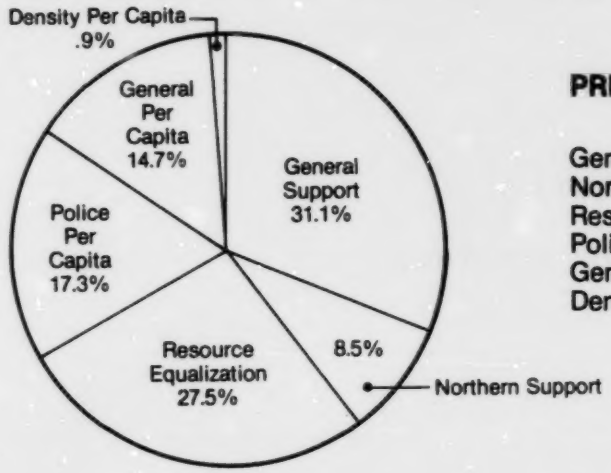
d) that the remaining funds of approximately 50% of the unconditional transfer payment program be placed in a new household grant (the household basis to be appropriately defined) as outlined in AMO's alternate proposal with appropriate rates being developed to maintain the differential between northern and southern Ontario and to recognize the direct provincial contribution towards policing provided by the OPP to certain municipalities.

e) that, as a result of a revised transfer payment system being implemented, no municipality shall assume a tax increase in the first year greater than either $25 per household or 5% over the

previous year as the combined tax impact (upper- and lower-tier). Further, that those municipalities that would experience an increase in excess of this limit be provided with appropriate transitional assistance from the Provincial Government.

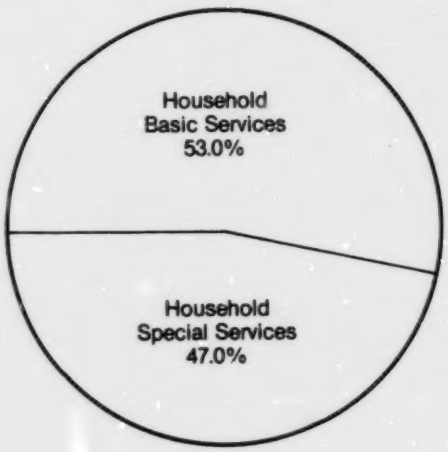
3. That the 40%/10%/50% formula for distribution of the unconditional transfer payment program to the three component parts (General and Northern Support Grants, Resource Equalization Grant and the Household Grant) as set out in Recommendation 2, be utilized for the 1984 fiscal year only and that AMO and the Provincial Government continue to work together to develop an equitable and rational transfer payment program formula for 1985 and subsequent fiscal years, and that the Provincial Government fully inform each municipality as to the impact of the changes proposed.

SCHEDULE 1
DISTRIBUTION OF UNCONDITIONAL GRANTS BY TYPE OF GRANT FOR ALTERNATIVE SCHEMES 1982 DATA



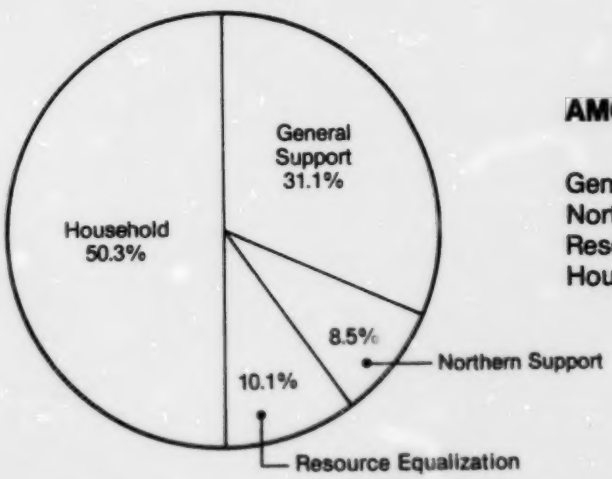
PRESENT SYSTEM

	($MILLIONS)
General Support	201
Northern Support	55
Resource Equalization	178
Police Per Capita	112
General Per Capita	96
Density Per Capita	6
TOTAL	648



PROVINCIAL ALTERNATIVE

Household Basic Services	345
Household Special Services	305
TOTAL	650



AMO PROPOSAL

General Support	202
Northern Support	56
Resource Equalization	66
Household	328
TOTAL	652

SCHEDULE 2

TAX IMPACT ON RESIDENCES

Provincial Discussion Paper # of Municipalities		AMO Alternative # of Municipalities	
	Tax Increase		
5	Over $100	Nil	
51	$51-$100	7	
89	$26-$50	59	
201	$ 1-$25	288	
(544)	Tax Decrease		(698)
343	$ 1-$25	410	
98	$26-$50	32	
11	$51-$100	3	
1	Over $100	Nil	

SCHEDULE 3

AMO PROPOSAL

The following Schedule details the assumptions upon which the AMO alternative are based and the impacts that will result.

Simulation

Assumptions -

1. North and south funding levels remain the same.

2. Deduction made for free police servicing is $42 per household.

3. Single household grant. Households defined as listed on the assessment roll with the following exceptions:

   - only 1/3 of recreational dwelling units (RDU) are included.
   - the seven rural municipalities with large institutional populations have had the household count increased by 1/3 of the institutional population.

4. The household grant was split between upper- and lower-tier municipalities on the basis of their actual 1982 grant shares less the amounts each received with the new GSG, NSG and REG. The split in Regions excludes Ottawa-Carleton, Oxford and Muskoka as they were distinctive and required separate treatment. The splitting is shown in Appendix A.

5. Southern per household grant = $103. Municipalities receiving free police services received $61 per household.

6. Northern per household grant = $170. Municipalities receiving free police services received $128 per household.

7. General Support Grant rate = 6 percent.

8. Northern Support Grant rate = 18 percent

9. Resource Equalization Grant formula used

$$REG=NGDL \times 0.6 \frac{(45,000-\text{equalized assessment/grant household})}{45,000}$$

NGDL = net general dollar levy
Grant household = total households as adjusted to RDU's and some institutional population adjustment.

10. Resource Equalization Grant is a two-tier grant where upper-tiers are calculated separately from their lower-tiers. Payout of $66 million.

Highlights

- This proposal provides more grant funds to Cities South and Cities North than other alternatives examined. The additional funds are realized through a reduction in funding to the municipalities in Metropolitan Toronto.

- This proposal has a lower number of municipalities with increases and a higher number of municipalities with decreases than other simulations. However, less money is being redistributed under this option, i.e. $37 million vs $40 million.

- Compared to other alternatives this proposal has only 7 more municipalities in the ± $25 tax impact on residences. However, it has 467 municipalities with a ± $10 tax impact compared to only 448 under other alternatives examined.

- It would appear that the reduction in funding to the rural areas occurs because of the seasonal adjustment to households and the increase in the spread in the household grant due to free policing from $30 to $42.

DISTRIBUTION BY SECTORS

	1982 Actuals $ Millions	New Grant $ Millions	Increase %
South			
Metro	143.6	158.8	10.6
Regions	207.1	200.6	-3.2
Cities	87.1	83.0	-4.7
Rural	81.9	79.8	-2.6
	519.7	522.2	0.5
North			
Sudbury	28.1	27.6	-1.7
Cities	53.8	51.2	-4.8
Rural	46.6	47.0	1.1
	128.5	125.8	-2.1
	648.2	648.0	-

CHANGES IN DISTRIBUTION BY SECTOR

	Increases		Decreases	
	$000's	#	$000's	#
South				
Metro	16,537	5	1,351	1
Regions	9,099	24	15,625	56
Cities	3,171	9	7,229	13
Rural	5,389	300	7,507	205
	34,196	338	31,712	275
North				
Sudbury	62	1	525	6
Cities	-	-	2,582	4
Rural	2,307	106	1,814	69
	2,369	107	4,221	79
	36,565	445	36,633	354

PROVINCE-WIDE

TAX IMPACT ON RESIDENCES

		Number of Municipalities
Tax Increases: (Total 354)	Over $100	-
	$50 - $100	7
	$25 - $50	59
	$10 - $25	95
	$ 0 - $10	193
Tax Decreases: (Total 445)	$0 - $10	274
	$10 - $25	136
	$25 - $50	32
	$50 - $100	3
	Over $100	-

METRO TORONTO

TAX IMPACT ON RESIDENCES

		Number of Municipalities
Tax Increases: (Total 1)	Over $100	-
	$50 - $100	-
	$25 - $50	-
	$10 - $25	-
	$ 0 - $10	1
Tax Decreases: (Total 5)	$0 - $10	2
	$10 - $25	3
	$25 - $50	-
	$50 - $100	-
	Over $100	-

MUNICIPALITIES WITHIN REGIONS

TAX IMPACT ON RESIDENCES

		Number of Municipalities
Tax Increases: (Total 56)	Over $100	-
	$50 - $100	-
	$25 - $50	10
	$10 - $25	19
	$ 0 - $10	27
Tax Decreases: (Total 24)	$0 - $10	17
	$10 - $25	7
	$25 - $50	-
	$50 - $100	-
	Over $100	-

CITIES-SOUTH

TAX IMPACT ON RESIDENCES

		Number of Municipalities
Tax Increases: (Total 13)	Over $100	-
	$50 - $100	-
	$25 - $50	3
	$10 - $25	4
	$ 0 - $10	6
Tax Decreases: (Total 9)	$0 - $10	7
	$10 - $25	2
	$25 - $50	-
	$50 - $100	-
	Over $100	-

RURAL-SOUTH

TAX IMPACT ON RESIDENCES

		Number of Municipalities
Tax Increases: (Total 205)	Over $100	-
	$50 - $100	4
	$25 - $50	42
	$10 - $25	61
	$ 0 - $10	98
Tax Decreases: (Total 300)	$0 - $10	195
	$10 - $25	82
	$25 - $50	22
	$50 - $100	1
	Over $100	-

SUDBURY

TAX IMPACT ON RESIDENCES

		Number of Municipalities
Tax Increases: (Total 5)	Over $100	-
	$50 - $100	-
	$25 - $50	1
	$10 - $25	1
	$ 0 - $10	4
Tax Decreases: (Total 300)	$0 - $10	1
	$10 - $25	-
	$25 - $50	-
	$50 - $100	-
	Over $100	-

CITIES-NORTH

TAX IMPACT ON RESIDENCES

		Number of Municipalities
Tax Increases: (Total 4)	Over $100	-
	$50 - $100	-
	$25 - $50	-
	$10 - $25	2
	$ 0 - $10	2
Tax Decreases: (Total 0)	$0 - $10	-
	$10 - $25	-
	$25 - $50	-
	$50 - $100	-
	Over $100	-

RURAL-NORTH

TAX IMPACT ON RESIDENCES

		Number of Municipalities
Tax Increases: (Total 69)	Over $100	-
	$50 - $100	3
	$25 - $50	3
	$10 - $25	8
	$ 0 - $10	55
Tax Decreases: (Total 106)	$0 - $10	52
	$10 - $25	42
	$25 - $50	10
	$50 - $100	2
	Over $100	-

APPENDIX A

TABLE 1

1982 Unconditional Grants for Two-Tier Municipalities

	Upper-Tier $ Million	Lower-Tier $ Million	Total $ Million
Metro Toronto and Regions	209.4	95.5	304.9
Ottawa Carleton and Oxford	17.0	26.8	43.8
Sudbury	16.7	11.4	28.1
Muskoka	1.0	1.0	2.0
Counties	13.0	68.9	81.9

TABLE 2

AMO Proposal GSG, NSG, REG for Two-Tier Municipalities

	Upper-Tier $ Million	Lower-Tier $ Million	Total $ Million
Metro Toronto and Regions	59.5	73.7	133.2
Ottawa-Carleton and Oxford	6.6	14.2	20.8
Sudbury	9.1	9.0	18.1
Muskoka	0.3	0.4	0.7
Counties	5.4	34.0	39.4

TABLE 3

1982 Grants less AMO Alternative GSG, NSG, REG for Two-Tier Municipalities

	Upper-Tier $ Million	Lower-Tier $ Million	Total $ Million
Metro Toronto and Regions	149.9	21.8	171.7
Ottawa-Carleton and Oxford	10.5	12.6	23.1
Sudbury	7.6	2.3	9.9
Muskoka	0.7	0.6	1.3
Counties	7.5	35.0	42.5

TABLE 4

Upper-Tier - Lower-Tier Shares of 1982 Grants less AMO Alternative GSG, NSG, REG

	Upper-Tier %	Lower-Tier %	Total %
Metro Toronto and Regions	87.3	12.7	100.0
Ottawa-Carleton and Oxford	45.5	54.5	100.0
Sudbury	76.8	23.2	100.0
Muskoka	53.8	46.2	100.0
Counties	17.6	82.4	100.0

APPENDIX A - Cont'd.

Upper-tier and lower-tier household grants were calculated by multiplying the household grants by the percentages set out in Table 4. For example in Metro Toronto and Regions the total household grant used was $103 in this Alternative. The split used was:

Metro Toronto Upper-Tier = $103 x 87.3
= $90

Metro Toronto Lower-Tier = $103 x 12.7
= $13

The differential in household grants in counties due to adjustments for free OPP policing presents a special problem with the upper-tier share of household grants between police and non-police service municipalities. To solve this problem the county grant was calculated by the following method:

$$\text{County Household} = \frac{\text{1982 Grants - (GSG \& REG) AMO Alternative}}{\text{total grant households in counties}}$$

Then the lower-tier household grant becomes one of the following

= Southern Grant - County Grant

or

= Southern Grant (less police) - County Grant

County household grant = $14

Lower-tier in county with police services = $89

Lower-tier in county with free police services = $47

APPENDIX B

SUMMARY OF RECOMMENDATIONS

a) Cost-Sharing

1. That AMO reaffirm the comments contained in AMO Report 82-8, Report of the Section 86 Working Group (May, 1982).

2. That the Provincial Government develop several alternatives that illustrate the various conditions under which county/region-wide reassessment under Section 63 (formerly Section 86) of the Assessment Act might be implemented. Such alternatives should be developed having regard for timing, financial assistance, flexibility and the degree of consensus required. Any alternatives should be reviewed and discussed with AMO.

3. That the matter regarding the treatment and allocation of payments-in-lieu be studied further for implementation in conjunction with county/region-wide reassessment. Those jurisdictions wishing to follow the proposal in the Provincial Discussion Paper should be encouraged to do so.

b) Unconditional Grants

1. That the Minister of Municipal Affairs and Housing be advised that a transfer payment system based **solely** on a household count is not acceptable to AMO.

2. That AMO recommends that a blended system incorporating both a household-based grant and a levy-based grant be developed based on the following characteristics:

   a) that the General Support Grant and Northern Support Grant be retained and form the levy-based component of the new transfer payment system.

Further that the grant level of both the General Support Grant and the Northern Support Grant be returned to 6% and 18% of the previous year's tax levy respectively.

b) that the Northern Support Grant and the General Support Grant be retained at the existing ratio for the upcoming fiscal year and that a complete review of the funding differential be undertaken to determine the appropriate relationship between Provincial assistance to northern municipalities and those in southern Ontario for municipal services. Further, that other cost differentials be reflected in the appropriate program subsidies.

c) that the Resource Equalization Grant be retained in the new transfer payment system at approximately 10% of each year's unconditional transfer payment program to provide assistance to those municipalities with a deficient assessment base. Further, that the Provincial Government carry out a review of alternative measures to determine fiscal deficiency and need. The role of the Residential Property Tax Credit should form part of this review as to its implementation and application.

d) that the remaining funds of approximately 50% of the unconditional transfer payment program be placed in a new household grant (the household basis to be appropriately defined) as outlined in AMO's alternate proposal with appropriate rates being developed to maintain the differential between northern and southern Ontario and to recognize the direct Provincial contribution towards policing provided by the OPP to certain municipalities.

e) that, as a result of a revised transfer payment system being implemented, no municipality shall assume a tax increase in the first year greater than either $25 per household or 5% over the previous year as the combined tax impact (upper-

and lower-tier). Further, that those municipalities that would experience an increase in excess of this limit be provided with appropriate transitional assistance from the Provincial Government.

3. That the 40%/10%/50% formulae for distribution of the unconditional transfer payment program to the three component parts (General and Northern Support Grants, Resource Equalization Grant and the Household Grant) as set out in Recommendation 2, be utilized for the 1984 fiscal year only and that AMO and the Provincial Government continue to work together to develop equitable and rational transfer payment program formulae for 1985 and subsequent fiscal years, and that the Provincial Government fully inform each municipality as to the impact of the changes proposed.

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82-2 Response to Bill 159 - An Act to Revise the Planning Act
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